

# **EXHIBIT A**

IN THE UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

Hearing Date and Time: July 31, 2008 at 10:00 a.m. (Eastern)  
Response Date: July 24, 2008 at 4:00 p.m. (Eastern)

In re: Chapter 11

DELPHI CORPORATION, et al. 05-44481-RDD

Debtors. Jointly Administered

**ORDER GRANTING**

**PIONEER SPEAKERS, INC.'S MOTION FOR (i) RELIEF UNDER FED. R. BANKR. P. 9024 AND FED. R. CIV. P. 60(b) FROM ORDER EXPUNGING CLAIM AS UNTIMELY, (ii) FOR PERMISSION TO FILE CLAIM AFTER BAR DATE AND (iii) IN THE ALTERNATIVE, FOR ALLOWANCE OF ADMINISTRATIVE CLAIM.**

The Court having heard Pioneer Speakers, Inc's Motion for (i) Relief Under Fed. R. Bankr. P. 9024 and Fed. R. Civ. P. 60(b) From Order Expunging Claim as Untimely, (ii) for Permission to File Claim After Bar Date and (iii) In the Alternative, for Allowance of Administrative Claim and being fully advised;

IT IS HEREBY ORDERED THAT:

[alternative A]:

1. The Court sets aside its order of April 30, 2008 as to PSI, only.
2. The Court allows PSI's late filed claim to be treated as a timely prepetition unsecured claim.
3. This order is without prejudice to either Delphi or PSI as to the merits of PSI's prepetition unsecured claim.

[alternative B]

- A. PSI is allowed an administrative claim under 11 U.S.C. §503(b) in the amount of \$153,750.